October 18, 2012

FINANCE & MANAGEMENT COMMITTEE REPORT NO. 11

ALL MEMBERS PRESENT, EXCEPT LEGISLATOR HARDWICK. CHAIR GRANT PRESENT AS EX-OFFICIO MEMBER.

- 1. RESOLVED, the following items are hereby received and filed:
- a. COMM. 17E-1 (2012)
 COMPTROLLER: "Letter of Response Concerning 2012 Capital Borrowing Proceeds & Costs of Issuance"
 (5-0)
- b. COMM. 17E-2 (2012)

COMPTROLLER: "Copy of Apportionment & Distribution of the Net Collections from the Local 4.75% Sales & Compensating Use Tax for EC for the Months of June, July & August 2012"
(5-0)

c. COMM. 17D-2 (2012)

DIRECTOR OF BUDGET & MANAGEMENT: "Budget Monitoring Report for the Period Ending August 2012" (5-0)

2. COMM. 1D-7 (2012)

EC REAL PROPERTY TAX SERVICES AS AMENDED

WHEREAS, the Erie County Director of Real Property Tax Services has received applications for corrected tax billings and /or refunds for taxes previously paid in accordance with New York State Real Property Tax Law sections 554 and 556; and

WHEREAS, the Director has investigated the validity of such applications (see attached listing).

NOW, THEREFORE, BE IT

RESOLVED, that petitions numbered 212229 through 212252, inclusive be hereby approved or denied based upon the recommendation of the Director of Real Property Tax Services and be charged back to the applicable towns and/or cities.

FISCAL YEAR 2012 Petition No. 212,229,00

ASSESSOR Cancel \$2,398.97

S-B-L 182.15-13-22

144889 HAMBURG

Acct. No. 112 \$0.00 County

Acct. No. 132 \$2,398.97 Town/SpecialDist/School

<u>Charge To:</u> 144889 HAMBURG \$2,398.97

Relevy School \$2,398.97 144801 HAMBURG

CENTRAL

RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL NEW TAX BILL TO BE ISSUED TO: COUNTRY MEADOWS LLC

FISCAL YEAR 2012 Petition No. 212,230,00

ASSESSOR Cancel \$2,398.97

S-B-L 182.15-13-21 144889 HAMBURG

Acct. No. 112 \$0.00 County

Acct. No. 132 \$2,398.97 Town/SpecialDist/School

Charge To: 144889 HAMBURG \$2,398.97

Relevy School \$2,398.97 144801 HAMBURG

CENTRAL

RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL NEW TAX BILL TO BE ISSUED TO: COUNTRY MEADOWS LLC

FISCAL YEAR 2012 Petition No. 212,231.00

ASSESSOR Cancel \$1,088.70

S-B-L 47.20-1-7.1 145689 NEWSTEAD

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,088.70 Town/SpecialDist/School

<u>Charge To:</u> 145689 NEWSTEAD \$1,088.70 Relevy School \$1,088.70 145601 AKRON

CENTRAL

RPTL 550(2): FAILED TO APPLY AN AGED EXEMPTION NEW TAX BILL TO BE ISSUED TO: SHIRLEY STANLEY

FISCAL YEAR 2012 Petition No. 212,232.00

ASSESSOR Cancel \$6,896.92

S-B-L 33.00-2-38.11 145689 NEWSTEAD

Acct. No. 112 \$0.00 County

Acct. No. 132 \$6,896.92 Town/SpecialDist/School

<u>Charge To:</u> 145689 NEWSTEAD \$6,896.92

Relevy School \$6,896.92 145601 AKRON

CENTRAL

RPTL 550(2): FAILED TO APPLY A GREEN HOUSE EXEMPTION NEW TAX BILL TO BE ISSUED TO: STEVEN & MARYJO BEDFORD

FISCAL YEAR 2012 Petition No. 212,233.00

ASSESSOR Cancel \$34.00

S-B-L 47.49-1-65 145689 NEWSTEAD

Acct. No. 112 \$0.00 County

Acct. No. 132 \$34.00 Town/SpecialDist/School

Charge To: 145689 NEWSTEAD \$34.00

Relevy School \$34.00 145601 AKRON

CENTRAL

RPTL 550(2): PROPERTY IS TOWN OWNED

FISCAL YEAR 2012 Petition No. 212,234.00

ASSESSOR Cancel \$856.27

S-B-L 166.04-1-5 146600 WALES

Acct. No. 112 \$0.00 County

Acct. No. 132 \$856.27 Town/SpecialDist/School

<u>Charge To:</u> 146600 WALES \$856.27 Relevy School \$856.27 144201 IROQUOIS

CENTRAL

RPTL 550(2): FAILED TO APPLY A RELIGIOUS EXEMPTION
NEW TAX BILL TO BE ISSUED TO: WALES CENTER COMMUNITY BAPTIST CHURCH

FISCAL YEAR 2012 Petition No. 212,235.00

ASSESSOR Cancel \$1,105.00

S-B-L 254.00-3-14.11 144000 EDEN

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,105.00 Town/SpecialDist/School

Charge To: 144000 EDEN \$1,105.00

Relevy School \$1,105.00 144001 EDEN CENTRAL

RPTL 550(2): FAILED TO APPLY A ENHANCED STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: JIMMY L THOMAS & KRISTIN H KENT

FISCAL YEAR 2012 Petition No. 212,236.00

ASSESSOR Cancel \$551.00

S-B-L 223.18-1-39 144000 EDEN

Acct. No. 112 \$0.00 County

Acct. No. 132 \$551.00 Town/SpecialDist/School

Charge To: 144000 EDEN \$551.00

Relevy School \$551.00 144001 EDEN CENTRAL

RPTL 550(2): FAILED TO APPLY A BASIC STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: GENEVIEVE HERZOG LIFE ESTATE

FISCAL YEAR 2012 Petition No. 212,237.00

ASSESSOR Cancel \$3,396.23

S-B-L	224.00-2-31.2		14400) EDEN							
Charge '	<u>To :</u>	Acct. No. 112 Acct. No. 132 144000 Relevy School		\$0.00 \$3,396.23 \$3,396.23	3						
RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL NEW TAX BILL TO BE ISSUED TO: NATHAN T. & DARLENE L MALL											
FISCAL `	YEAR	2012	Petition No.	212,238.0	00						
	1	ASSESSOR	Cancel	\$166.	.80						
S-B-L	208.00-3-	10.1 144000 EI) EDEN							
Charge '	<u>To :</u>	Acct. No. 112 Acct. No. 132 144000 Relevy School		\$0.00 \$166.80 \$166.80	County Town/SpecialDist/School \$166.80 144001 EDEN CENTRAL						
RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL NEW TAX BILL TO BE ISSUED TO: JOHN A. & DOROTHY M. BAUER											
FISCAL YEAR		2012	Petition No.	212,239.0	212,239.00						
	1	ASSESSOR	Cancel	\$551.	.00						
S-B-L	210.05-2-	5-2-10 144000 EDEN									
Charge '	<u>To :</u>	Acct. No. 112 Acct. No. 132 144000 Relevy School		\$0.00 \$551.00 \$551.00	County Town/SpecialDist/School \$551.00 144001 EDEN CENTRAL						
RPTL 550(2): FAILED TO APPLY A BASIC STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: RICHARD KRUGER											
FISCAL	YEAR	2012	Petition No.	212,240.0	00						

ASSESSOR \$369.60 Cancel S-B-L 55.16-3-7.1/854 142289 AMHERST Acct. No. 112 \$0.00 County Acct. No. 132 \$369.60 Town/SpecialDist/School 142289 AMHERST \$369.60 Charge To: Relevy School 142203 \$369.60 WILLIAMSVILLE CENT RPTL 550(2): FAILED TO APPLY A ENHANCED STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: MARCIA NASCA FISCAL YEAR 2012 Petition No. 212,241.00 ASSESSOR Cancel \$548.00 S-B-L 56.20-4-3 **142289 AMHERST** Acct. No. 112 \$0.00 County Acct. No. 132 \$548.00 Town/SpecialDist/School 142289 AMHERST \$548.00 Charge To: 142203 Relevy School \$548.00 WILLIAMSVILLE CENT RPTL 550(2): FAILED TO APPLY A BASIC STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: JAMES M. STEINHORN FISCAL YEAR 2012 Petition No. 212,242.00 ASSESSOR Cancel \$548.00 S-B-L 42.01-1-56 **142289 AMHERST** Acct. No. 112 \$0.00 County Acct. No. 132 \$548.00 Town/SpecialDist/School 142289 AMHERST \$548.00 Charge To: Relevy School \$548.00 142203 WILLIAMSVILLE CENT

RPTL 550(2): FAILED TO APPLY A BASIC STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: RONALD J. BEVILACQUA

FISCAL YEAR 2012 Petition No. 212,243.00

ASSESSOR Cancel \$422.10

S-B-L 41.08-9-1./5 142289 AMHERST

Acct. No. 112 \$0.00 County

Acct. No. 132 \$422.10 Town/SpecialDist/School

Charge To: 142289 AMHERST \$422.10

Relevy School \$422.10 142203

WILLIAMSVILLE CENT

RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL

NEW TAX BILL TO BE ISSUED TO: FREDERICK W. BROWN

FISCAL YEAR 2012 Petition No. 212,244.00

ASSESSOR Cancel \$1,673.06

S-B-L 81.10-2-60 142289 AMHERST

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,673.06 Town/SpecialDist/School

Charge To: 142289 AMHERST \$1.673.06

Relevy School \$1,673.06 142203

WILLIAMSVILLE CENT

RPTL 550(2): FAILED TO APPLY AN AGED & SENIOR EXEMPTION

NEW TAX BILL TO BE ISSUED TO: AUDREY L. BROWN

FISCAL YEAR 2012 Petition No. 212,245.00

ASSESSOR Cancel \$1,123.14

S-B-L 55.08-10-3 142289 AMHERST

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,123.14 Town/SpecialDist/School

<u>Charge To:</u> 142289 AMHERST \$1,123.14

Relevy School \$1,123.14 142203

WILLIAMSVILLE CENT

RPTL 550(2): FAILED TO APPLY A SENIOR EXEMPTION NEW TAX BILL TO BE ISSUED TO: ANCILLA M. KLAMUT

FISCAL YEAR 2012 Petition No. 212,246.00

ASSESSOR Cancel \$829.00

S-B-L 40.68-1-36.11A 142289 AMHERST

Acct. No. 112 \$0.00 County

Acct. No. 132 \$829.00 Town/SpecialDist/School

<u>Charge To:</u> 142289 AMHERST \$829.00

Relevy School \$829.00 142207 SWEET HOME

CENTRAL

RPTL 550(2): FAILED TO APPLY A ENHANCED STAR EXEMPTION

NEW TAX BILL TO BE ISSUED TO: DENNIS VECCHIO

FISCAL YEAR 2012 Petition No. 212.247.00

ASSESSOR Cancel \$199.40

S-B-L 108.00-2-12.111 142089 ALDEN

Acct. No. 112 \$0.00 County

Acct. No. 132 \$199.40 Town/SpecialDist/School

Charge To: 142089 ALDEN \$199.40

Relevy School \$199.40 142001 ALDEN

CENTRAL

RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL

NEW TAX BILL TO BE ISSUED TO: SAMUEL P. JR. & JANEE GUIDA

FISCAL YEAR 2012 Petition No. 212,248.00

	ASSESSOR	Cancel	\$551.	.00						
S-B-L 129.0	01-2-13.11	142089								
<u>Charge To:</u>	Acct. No. 112 Acct. No. 132 14208 Relevy School	2 89 ALDEN	\$0.00 \$551.00 \$551.00	County Town/SpecialDist/School \$551.00 142001 ALDEN						
CENTRAL										
RPTL 550(2): FAILED TO APPLY A BASIC STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: CITIMORTGAGE INC.										
FISCAL YEAR	R 2012	Petition No.	212,249.0	00						
	ASSESSOR	Cancel	\$2,038.	24						
S-B-L 108.0	00-2-27	142089 ALDEN								
Charge To:	Acct. No. 132	Acct. No. 112 Acct. No. 132 142089 ALDEN Relevy School		County Town/SpecialDist/School \$2,038.24 142001 ALDEN						
	DUDI ICATE DADCEI	LAIDED DIEEED	ENTERDI MUN	(DED						
, ,	DUPLICATE PARCEI ENTIRE TAX BILL FI			IBEK						
FISCAL YEAR	R 2012	Petition No.	212,250.0	00						
	ASSESSOR	Cancel	\$2,732.	.32						
S-B-L MUI	LTIPLE	PLE 145689 NEWSTEAD								
<u>Charge To :</u> CENTRAL	Relevy School		\$0.00 \$2,732.32 \$2,732.32	County Town/SpecialDist/School \$2,732.32 143201 CLARENCE						

RPTL 550(2): FAILED TO APPLY A ENHANCED STAR ON MULTIPLE PARCELS NEW TAX BILLS TO BE ISSUED TO: MULTIPLE PROPERTY OWNERS

FISCAL YEAR 2012 Petition No. 212,251.00

ASSESSOR Cancel \$112.61

S-B-L 271.00-3-4./W 145889 NORTH COLLINS

Acct. No. 112 \$0.00 County

Acct. No. 132 \$112.61 Town/SpecialDist/School

<u>Charge To:</u> 145889 NORTH COLLINS \$112.61

Relevy School \$112.61 145801 NORTH

COLLINS CENT

RPTL 550(2): FAILED TO APPLY A NON-PRODUCING GAS WELL EXEMPTION

FISCAL YEAR 2012 Petition No. 212,252.00

ASSESSOR Cancel \$43,156.23

S-B-L MULTIPLE 145689 NEWSTEAD

Acct. No. 112 \$0.00 County

Acct. No. 132 \$43,156.23 Town/SpecialDist/School

<u>Charge To:</u> 145689 NEWSTEAD \$43,156.23 Relevy School \$43,156.23 145601 AKRON

CENTRAL

RPTL 550(2): FAILED TO APPLY A ENHANCED STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: MULTIPLE PROPERTY OWNERS

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services.

(5-0)

3. COMM. 17E-7 (2012)

COUNTY EXECUTIVE

WHEREAS, pursuant to Section 7-6.0 of the Erie County Tax Act, as well as specific direction of resolutions adopted by the Erie County Legislature in each of the past fifty -two (52) years, the County of Erie, each November, bids for and purchases every available Tax Certificate upon real estate for which current year real property taxes then remain unpaid; and

WHEREAS, the collection of delinquent real property taxes under this procedure has been satisfactory, potentially leading, absent redemption, to the commencement of an in rem tax foreclosure action against the affected properties by the County; and

WHEREAS, it is recommended that your Honorable Body direct the Director of Real Property Tax Services to bid and purchase for the County of Erie, its bid being preferred over all other offers, every 2012 Tax Certificate upon real estate for which current year real property taxes remain unpaid as of November 23, 2012, the scheduled tax sale date for 2011 Tax Certificates.

NOW, THEREFORE, BE IT

RESOLVED, that pursuant to Article VII of the Erie County Tax Act, the Director of Real Property Tax Services be, and hereby is, authorized to bid for and purchase, on behalf of the County of Erie, all Tax Certificates upon real estate in Erie County for which 2011 real property taxes have not been paid; and be it further

RESOLVED, that certified copies of this resolution be transmitted to the County Executive, Joseph L. Maciejewski, Director of Real Property Tax Services, the Director of Budget and Management, the County Comptroller and Assistant County Attorney Gregory Kammer. (5-0)

TIMOTHY R. HOGUES CHAIR